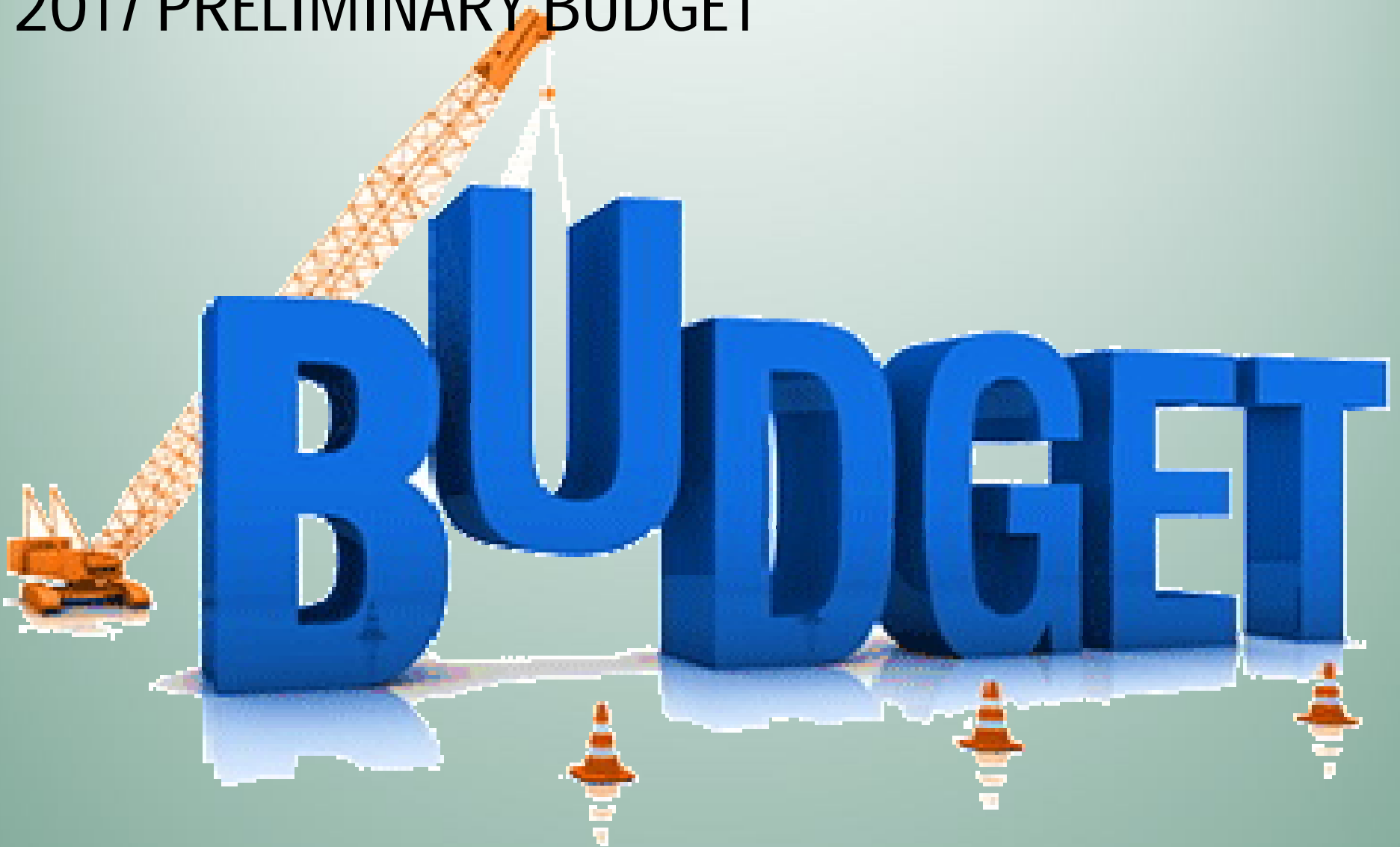


LEWIS COUNTY

2017 PRELIMINARY BUDGET



DISCUSSION POINTS

- BUDGET TIMELINE
- CHALLENGES
- FUND TYPES
- TOTAL REVENUE AND EXPENDITURES BY FUND TYPE
- REVENUE-ALL FUNDS
- EXPENDITURES-ALL FUNDS
- REVENUE-GENERAL FUND (CURRENT EXPENSE)
- EXPENDITURES-GENERAL FUND (CURRENT EXPENSE)
- CE EXPENDITURES BY FUNCTION
- CE TRANSFERS SUPPORTING OTHER FUNDS

BUDGET TIMELINE

- MAY – BUDGET OUTLOOK, ANALYSIS AND PROJECTIONS
- JUNE – SET BUDGET LIMITATION, INTERNAL SERVICE RATES
- JULY – CALL LETTER AND BUDGET WORKSHEETS DISTRIBUTED
- AUGUST – OFFICES AND DEPARTMENTS SUBMIT PRELIMINARY REQUEST
- SEPTEMBER – PRESENT PRELIMINARY BUDGET TO BOCC
- SEPTEMBER/OCTOBER – MEETINGS WITH OFFICES AND DEPARTMENTS
- OCTOBER/NOVEMBER – FINAL REVIEW OF CHANGES & INCREASE REQUEST
- NOVEMBER – FINAL TAX LEVY CALCULATIONS

BUDGET HEARINGS

- NOVEMBER 21ST, AT 10:00 AM - FIRST PUBLIC HEARING
- EVENING PRESENTATION
- DECEMBER 5TH , AT 10:00 AM – SECOND HEARING AND ADOPTION

BUDGET CHALLENGES

- **INDIGENT DEFENSE COST**
- **INMATE MEDICAL CARE**
- **MEDICAL INSURANCE PREMIUM INCREASES**
- **PUBLIC DISCLOSURE COST**
- **CONTINUED STATE RETIREMENT INCREASE**
- **INVESTMENT INTEREST**
- **SLOW ECONOMIC RECOVERY**

FUND TYPES

GENERAL FUND (CURRENT EXPENSE)

SPECIAL REVENUE

DEBT SERVICE

CAPITAL

ENTERPRISE

INTERNAL SERVICE

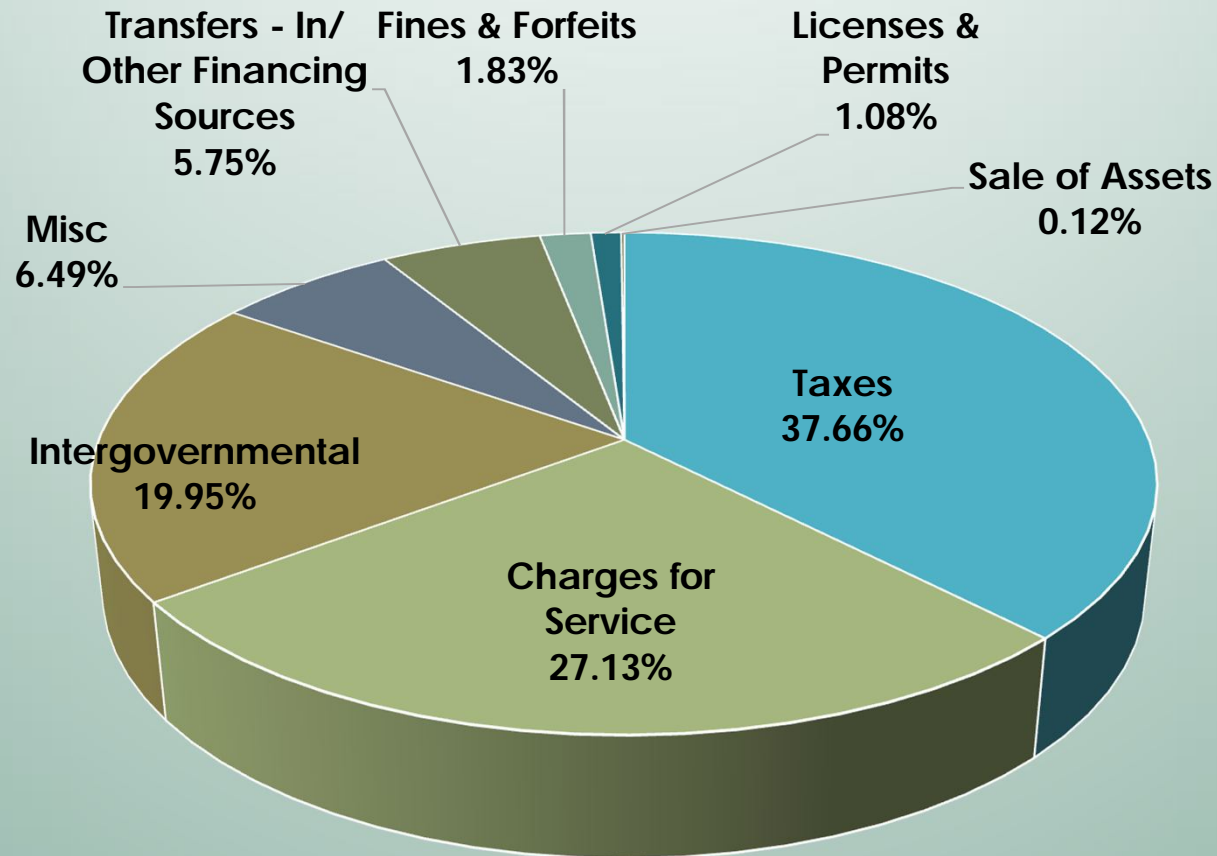
TOTAL ALL FUNDS BY FUND TYPE

FUND TYPE	REVENUE	EXPENDITURE	CHANGE IN RESERVES
General Fund (CURRENT EXPENSE)	34,416,552	36,730,916	-2,314,364
SPECIAL REVENUE	37,098,813	41,565,379	-4,466,566
DEBT SERVICE	3,189,880	3,196,438	-6,558
CAPITAL	3,004,636	1,947,757	1,056,879
ENTERPRISE	11,639,591	12,070,399	-430,808
INTERNAL SERVICE	12,054,852	12,592,803	-537,951
TOTAL ALL FUNDS	101,404,324	108,103,692	-6,699,368

REVENUE BY TYPE-ALL FUNDS

REVENUE TYPE	CURRENT EXPENSE	OTHER FUNDS	TOTAL ALL FUNDS
TAXES	20,249,625	17,917,314	38,166,939
INTERGOVERNMENTAL	4,999,355	15,219,095	20,218,450
CHARGES FOR SERVICES	4,569,018	22,924,333	27,493,351
MISCELLANEOUS	2,016,537	4,560,306	6,576,843
OTHER SOURCES	730,000	5,100,878	5,830,878
LICENSES/PERMITS	34,400	1,063,210	1,097,610
FINES/FORFEITURE	1,817,617	33,000	1,850,617
SALE OF FIXED ASSETS	-	120,000	120,000
INTERFUND LOAN	-	49,636	49,636
TOTAL	34,416,552	66,987,772	101,404,324

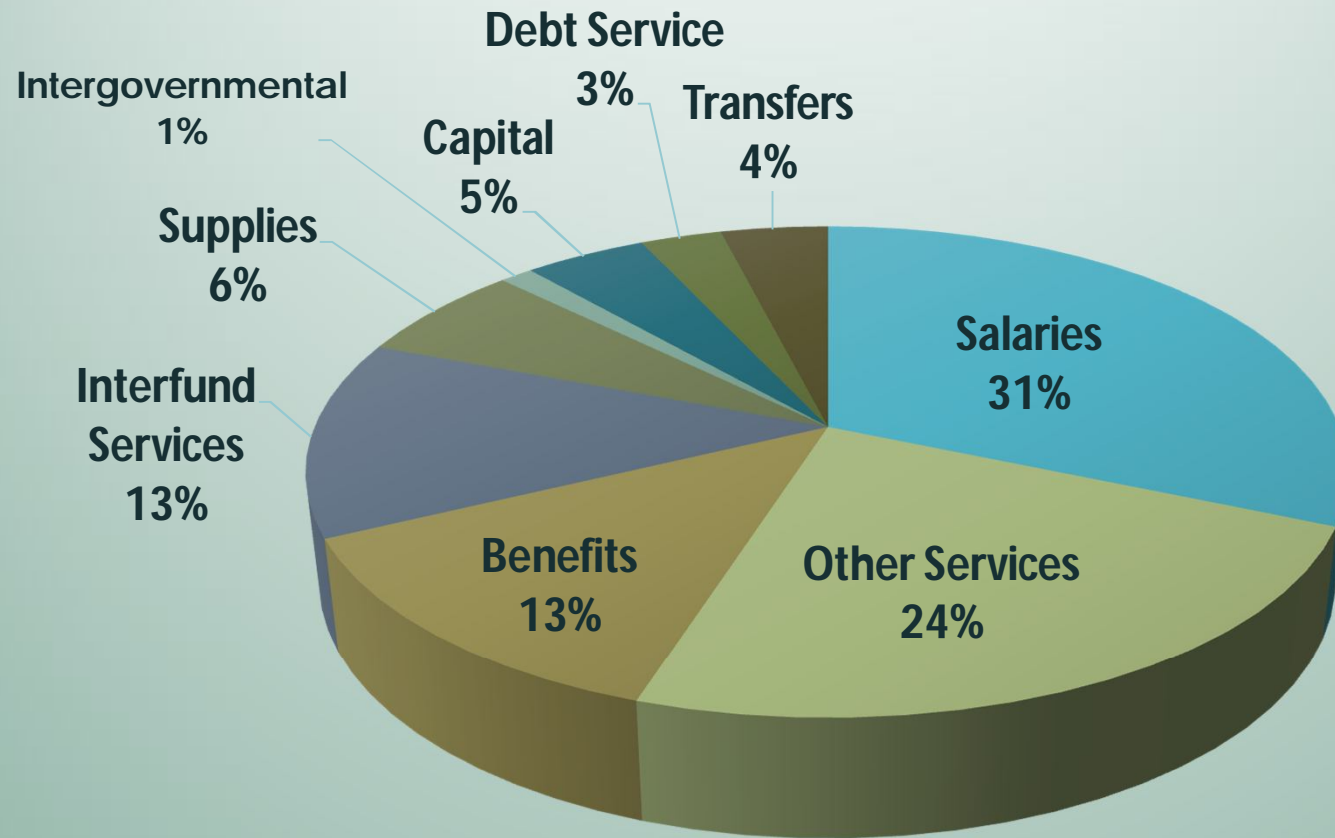
REVENUE BY TYPE-ALL FUNDS



EXPENDITURE BY TYPE-ALL FUNDS

EXPENDITURE TYPE	CURRENT EXPENSE	OTHER FUNDS	TOTAL ALL FUNDS
SALARY/BENEFITS	24,642,751	23,214,209	47,856,960
INTERFUND PMTS.	4,618,274	9,398,885	14,017,159
OTHER SERVICES	4,077,919	21,433,405	25,511,324
DEBT SERVICE	-	3,247,142	3,247,142
TRANSFERS	2,585,656	1,710,248	4,295,904
SUPPLIES	663,804	6,298,404	6,962,208
INTERGOVERNMENTAL	142,512	1,186,955	1,329,467
CAPITAL	-	4,883,528	4,883,528
TOTALS	36,730,916	71,372,776	108,103,692

EXPENDITURES BY TYPE-ALL FUNDS



GENERAL FUND

**Board of County
Commissioners**

Auditor

Auditor - Elections

Assessor

Board of Equalization

Treasurer

Clerk

Superior Court

District Court

Prosecuting Attorney

Self Insurance

**Public Defense/Trial Ct
Improve**

Civil Service

Disability Board

State Examiner

WACO & WASC

Human Resources

Fiscal Services

**Boundary Review
Board**

Central Services Admin

Sheriff

Jail

Juvenile

Weed Control

Air Pollution

Animal Shelter

Coroner

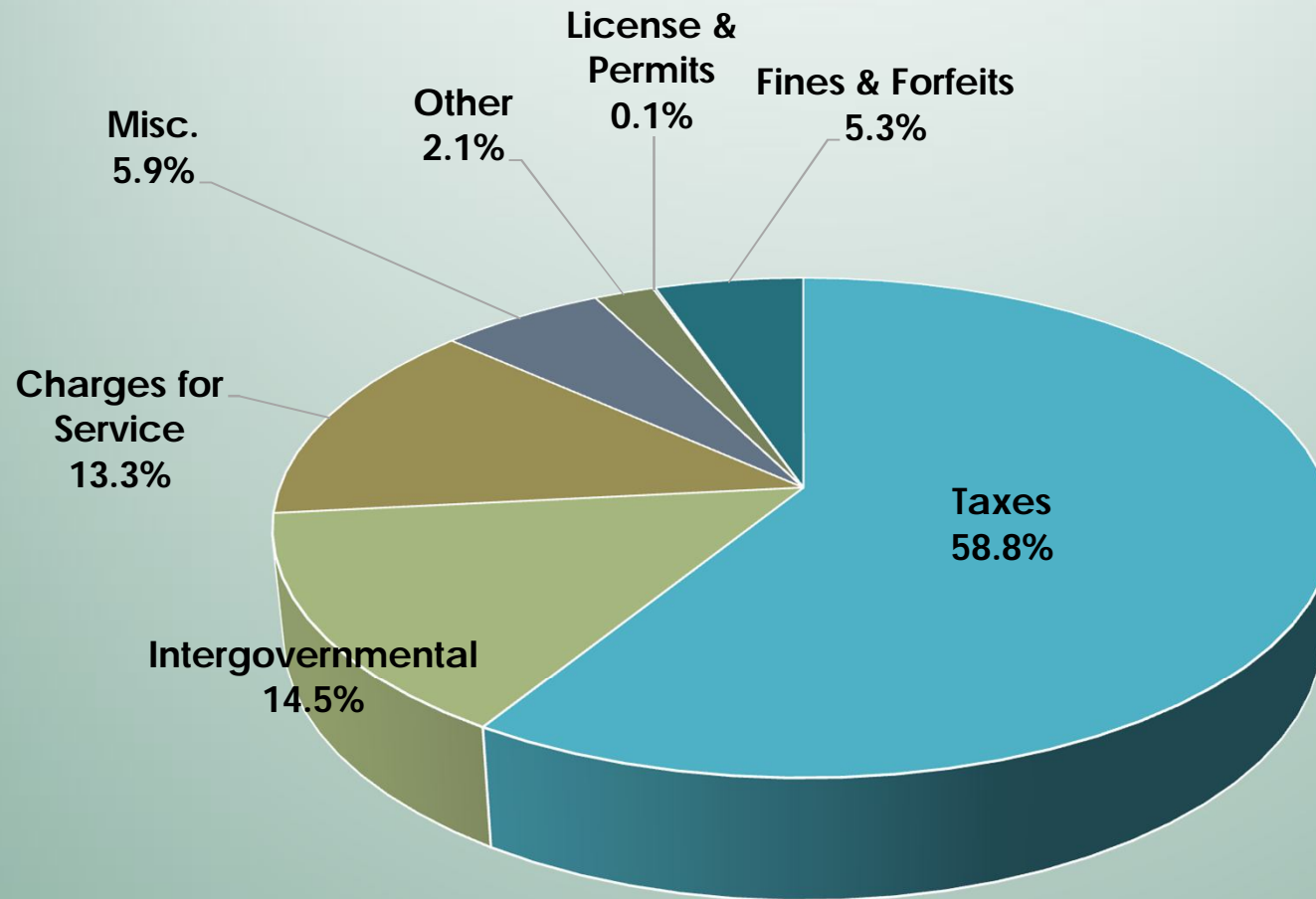
WSU Extension

Transfers

REVENUE – GENERAL FUND

REVENUE TYPE	2016 ADJUSTED BUDGET	2017 PRELIM BUDGET	CHANGE 2016 VS. 2017
TAXES	19,828,535	20,249,625	421,090
INTERGOVERNMENTAL	5,072,883	4,999,355	-73,528
CHARGES FOR SERVICE	3,860,286	4,569,018	708,732
MISCELLANEOUS	2,033,724	2,016,537	-17,187
OTHER FINANCING SOURCES (FOREST BOARD YIELD)	801,000	730,000	-71,000
LICENSE & PERMITS	31,400	34,400	3,000
FINES & FORFEITS	2,054,067	1,817,617	-236,450
TOTAL	33,681,895	34,416,552	734,657

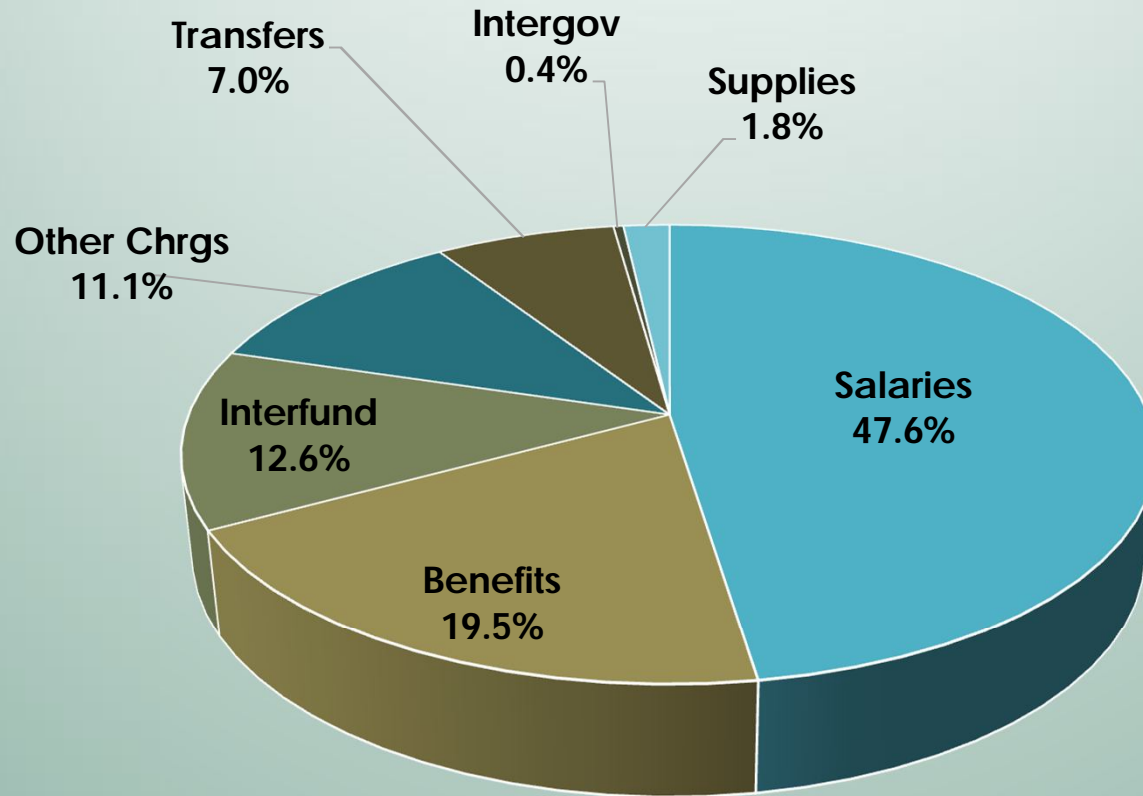
REVENUE-GENERAL FUND



EXPENDITURES – GENERAL FUND

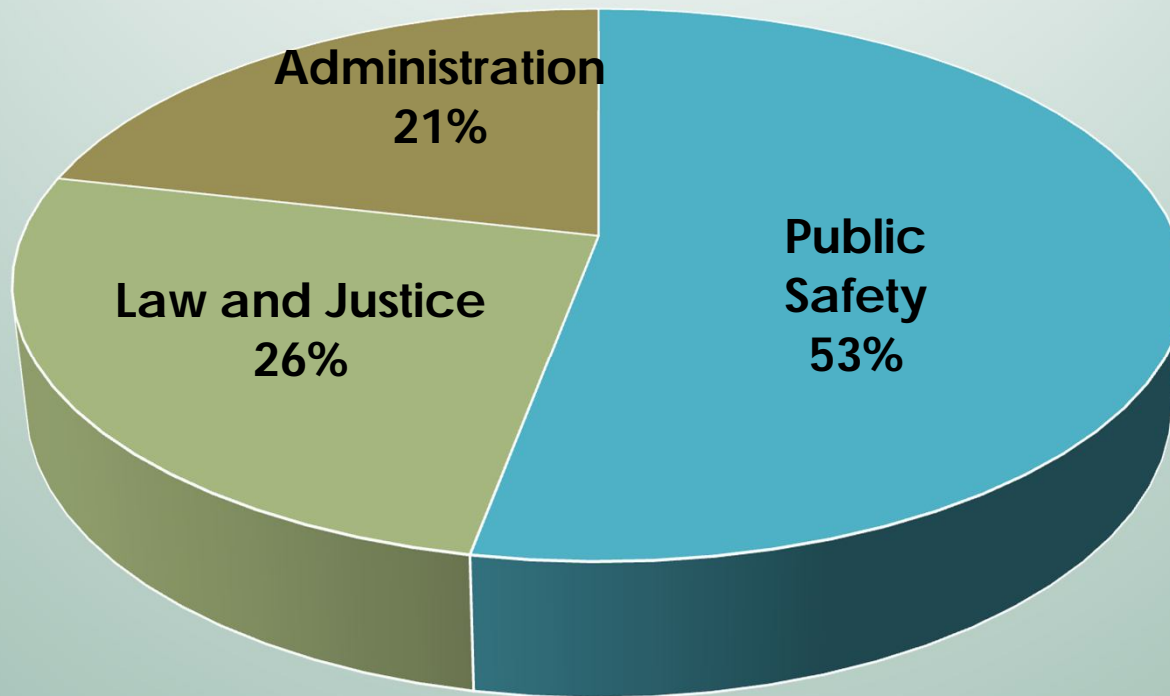
EXPENDITURE TYPE GENERAL FUND	2016 ADJ. BUDGET	2017 PRELIM. BUDGET	CHANGE 2016 vs. 2017
SALARIES	17,393,166	17,472,089	78,923
BENEFITS	6,967,362	7,170,662	203,300
SUPPLIES	765,844	663,804	-102,040
OTHER SERVICES	4,168,437	4,077,919	-90,518
INTERGOVERNMENTAL	146,815	142,512	-4,303
CAPITAL	30,170	0	-30,170
INTERFUND PAYMENTS	4,446,741	4,618,274	171,533
OPERATING TRANSFERS	2,871,524	2,585,656	-285,868
TOTAL	36,790,059	36,730,916	-59,143

EXPENDITURES- GENERAL FUND



GENERAL FUND EXPENDITURES BY FUNCTION

W/O TRANSFERS



■ Public Safety ■ Law and Justice ■ Administration

2017 TRANSFERS

TOTAL
\$2,585,656

FUND	AMOUNT
EMERGENCY MANAGEMENT	159,404
SOCIAL SERVICES	20,000
SOUTHWEST WASHINGTON FAIR	50,000
LAW LIBRARY	40,000
COMMUNITY DEVELOPMENT	400,000
CHEHALIS RIVER BASIN DISTRICT	35,000
DISPUTE RESOLUTION	5,000
PUBLIC HEALTH	584,532
SENIOR SERVICES	376,219
PACKWOOD AIRPORT	18,000
RISK MANAGEMENT-LEOFF I	50,000
SOUTH COUNTY AIRPORT	210,500
INFORMATION TECHNOLOGY-DLC	25,000
DEBT FUNDS	464,401
SOLID WASTE FOR FUTURE CAPITAL EXPENSES	147,600

Questions?

